REGULATION No. II OF 1885.

(PASSED ON THE 15TH DAY OF SEPTEMBER 1885.)

A Regulation to make special provision for the levy of the Excise Duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.

WHEREAS it is expedient to apply to the territories of Mysore Act XVI of 1863 of the Governor-General of India in Council, His Highness the Maharaja is pleased to enact that the aforesaid Act XVI of 1863 shall have the force of law in the territories of Mysore, with the modifications and omissions hereunder mentioned, and with effect from the first day of October 1885.

1. *In section* 1, for "calculated at ten per cent," substitute "not exceeding five per cent."

2. For "British India" read "the territories of Mysore," and for "Board of Revenue" and "Local Government" read "the Government of His Highness the Maharaja of Mysore."

3. Omit section 8.

ACT No. XVI OF 1863 AS APPLIED TO MYSORE BY REGULATION II of 1885.

An Act to make special provision for the levy of the Excise Duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.

WHEREAS it is expedient to make special provision for the levy of the Excise Duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry; it is enacted as follows:— Preamble.

1. Spirits intended to be used exclusively in Arts and Manufactures or in Chemistry may be removed from any licensed Distillery in any part of the territories of Mysore on payment of duty not exceeding five per cent on the value of the Spirits: Provided that no Spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption. Such spirits may be removed from Distillery on payment of duty, on condition.

2. The Government of His Highness the Maharaja, or other authority specially authorized in that behalf by the Government of His Highness the Maharaja, shall prescribe, from time to time, subject to the approval of the Government of His Highness the Maharaja, rules for ascertaining and determining that Spirits proposed to be removed for the purposes aforesaid have been effect- Rules for ascertaining and determining that spirits to be removed have been rendered unfit for human consumption, &c.

ually and permanently rendered unfit for human consumption, as required by section 1 of this Act; for causing such Spirits to be so rendered, if necessary, by its own officers at the expense of the person who wishes to remove them; and for fixing the value of the Spirit on which the *ad valorem* duty shall be levied.

Penalty for breach of such rules.

3. Every person who shall wilfully contravene any rule prescribed by the Government of His Highness the Maharaja, or other authority as aforesaid, under the last preceding section of this Act, shall be liable on conviction before any officer exercising the powers of a Magistrate to a penalty not exceeding five hundred rupees for every such offence.

Penalty for attempting to render fit for human consumption spirits removed under this Act.

4. Every person who shall attempt, or shall connive at an attempt, to render fit for human consumption Spirits removed from a Distillery under the provisions of this Act, shall be liable to a penalty not exceeding one thousand rupees; and the possessor of such Spirits on which such attempt has been made, or which may have been rendered fit for human consumption, shall be liable on conviction before any officer exercising the powers of a Magistrate to a penalty not exceeding five hundred rupees.

Such penalty how to be levied.

5. Any penalty imposed under either of the last two preceding sections may, in case of non-payment, be levied by distress and sale of the goods and chattels of the offender, by warrant under the hand of the officer by whom such penalty was imposed.

In case of non-payment of penalty, offender may be detained pending return to distress warrant.

6. In case any such penalty shall not be forthwith paid, any such officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Imprisonment of offender in case of failure to recover penalty by dis-

7. If, upon the return of such warrant, it shall appear that no sufficient distress can be had whereon to levy such penalty, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such officer by the confession of the offender or otherwise that he has not sufficient goods and chattels whereupon such penalty could be levied if a warrant of distress were issued, any such officer may by warrant under his hand commit the offender to the Civil Jail, there to be imprisoned, according to the discretion of such officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty rupees, and for any term not exceeding four calendar months when the

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amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Confiscation in cases of conviction under section 3 or 4.

8. In every case of conviction under section 3 or section 4 of this Act the liquor or Spirits with the cask or vessel containing the same, and the cart, boat, and animal or animals employed in carrying such liquor or Spirit shall be liable to confiscation.